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But the volume that Mr. Montgomery has produced commands a broader horizon. A person who has a large income subject to taxation, or his lawyer, is not going to be content to take even a Treasury Decision at its face value. Nor will he accept an assessment or acquiesce to the refusal of a deduction until he is familiar with all the considerations involved. To such a man, the Income Tax Procedure will prove invaluable. The Income Tax Service of the Corporation Trust Company may be said to be absolutely complete, but that only pretends to give what has been decided. Mr. Montgomery's constant purpose is to put before the reader something more than "what is being done". You ought to do this or to do that, in spite of the regulations or the law as it stands to-day, for the following reasons. The reader can agree with the reasons or not as he sees fit, but at least he appreciates that there is an issue of some kind. The running comments continue throughout the whole book, framed in a style much more refreshing than that usually associated with a C. P. A. But in a larger way is the book valuable: in itself it is a liberal education on the subject of the income tax. Continually is the reader being told that this part of the statute or this administrative regulation is wrong, or this one is sound, or that the law should be so and so. Anyone who believes that the principle of the income tax is fundamentally sound must wish to see all of the inequitable features of the law eliminated, thus making it an effective revenue producer with a minimum of friction and injustice. The income tax is no longer a theory but a condition, and must be worked out with the hearty cooperation of the men who are actually working with the law. Therefore, constructive ideas embodied in a manual that will be in the hands of such men will receive closer attention, than they would if they appeared in any other form.

#### BOOKS RECEIVED.

HANDBOOK OF CRIMINAL PROCEDURE. By WILLIAM L. CLARK, JR. 2nd Edition. By WILLIAM E. MIKELL. St. Paul: WEST PUBLISHING CO. 1918. pp. xi, 748.

THE ATLANTIC PORT DIFFERENTIALS. By JOHN B. DAISH. Washington: W. H. LOWDERMILK & Co. 1918. pp. xix, 524.

THE LAW RELATING TO TRADING WITH THE ENEMY. By CHARLES HENRY HUBERICH. New York: BAKER, VOORHIS & Co. 1918. pp. xxxiii, 485.

AMERICAN CITY PROGRESS AND THE LAW. By HOWARD LEE MCBAIN. New York: COLUMBIA UNIVERSITY PRESS. 1918. pp. viii, 269.

CRIMINOLOGY. By MAURICE PARMELEE. New York: MACMILLAN CO. 1918. pp. xiii, 522.

THE PETITION OF RIGHT. By FRANCES HELEN RELF. Minneapolis: UNIVERSITY OF MINNESOTA. 1917. pp. v, 74.

GUIDE TO THE LAW AND LEGAL LITERATURE OF ARGENTINA, BRAZIL, AND CHILE. By EDWIN M. BORCHARD. Washington: GOVERNMENT PRINTING OFFICE. 1917. pp. 523.

COPYRIGHT DECISIONS, 1914-1917. Copyright Office Bulletin No. 18. Washington: GOVERNMENT PRINTING OFFICE. 1918. pp. ix, 605.

REPORTS OF THE AMERICAN BAR ASSOCIATION. Vol. XLII. 1917. Baltimore: LORD BALTIMORE PRESS. 1917. pp. 970.